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LEADER'S INTERNALIZED MORAL PERSPECTIVE AND EMPLOYEE COMMITMENT IN AGENCIES IMPLEMENTING PUBLIC FINANCIAL MANAGEMENT REFORMS IN KENYA

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Abstract

This paper addresses the influence of a leader's internalized moral perspective on employee commitment in agencies implementing public financial management reforms (PFMRs) in Kenya. Methodically, the study was guided by the positivist research philosophy. The study applied a descriptive correlational research design. The population of the study was 747 managers from Kenyan PFMR implementing agencies. A simple random sampling technique was used to select 260 managers for the study. Primary data was collected using a structured questionnaire that was designed based on the research objectives. Both descriptive and inferential analysis were employed for analysis. The Binary logit regression model was significant with Chi-square $\chi^2(1) = 133.239$, $p < .001$, and the model summary result shows the Nagelkerke R square of .731 (equivalent to R^2 on the linear regression model). From the empirical evidence and conclusion, the study recommends that the leaders' primary focus should be on delivering short-term and long-term results since the organization can fulfill their desire and that of the employees through achieving goals and objectives. An employee will be a more productive agent if productivity is recognized for their effort.

Keywords: Leader's internalized moral perspective, Employee Commitment, Agencies Implementing Public Financial Management Reforms in Kenya

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Introduction

The government setting is unique because it is highly politicized, complicating the development of trust relationships between leaders and employees. Bligh (2016) proposed that trust can be a buffer during change implementation and mitigate stress, turnover intention, and lower organizational commitment. This study focused on the agencies under the National Treasury of Kenya tasked with implementing PFMRs. KIPPRA (2018) heralds the efficient public financial management system in the national and county governments as an urgent priority for achieving aggregate fiscal discipline, strategic resource allocation, and efficient use of service delivery resources. These are critical if Kenya is to achieve its sustainable development goals. Similarly, Kenya's Vision 2030 defines public expenditure and financial management reforms as one of the priority structural reforms. Specifically, the vision aims to accelerate public financial management (PFM) to boost transparency and accountability efficiency. These reforms aim at alleviating poverty and sustaining economic growth. However, it is argued that the improvements have been deficient.

Leadership is the organization's ability to influence and motivate its followers to succeed in line with its goals and objectives (Western, 2019). Leadership covers a variety of conducts and the influence of leaders' characteristics on employee behavior has become a critical emergent research area (Liao, Zhou, Guo & Li, 2019). This is due to the global criticism of the disreputable conduct of managers that has come to the fore and its significant influence on employee conduct (Laguna, Walachowska, Duijvesteijn & Moriani, 2019). Authenticity was incorporated as one of the leadership approaches at the end of the 20th century (Irina, 2015). Muhammed et al. (2019) expressed that authentic leadership is progressively identified with a leader's authenticity and the genuine

connection between the leader and the followers. Wolf (2017) considered authentic leadership as a pattern of behavior whereby leaders are conscious of their nature, strengths, weaknesses, and impact on others, and their decisions and actions are in accordance with their self-beliefs and values.

Organizational commitment has become a global construct that indicates employees' actions in accordance with the objectives of the firm (Az, 2017; Boehman, 2016). As indicated by Khan, Zia-ur-Rehman, and Akram (2019), a high degree of organizational commitment is critical to the organization as it enhances employee performance and reduces employee turnover. Organizational commitment is the bond between organizations and employees (Az, 2017) determined by different factors. Organizational commitment is a sentiment of an individual's commitment to the organization, eagerness to buckle down for that business, the plan to stay with that organization, and connection of the individual to the organization (Udu & Ameh, 2016; Sharma & Bajpai, 2020).

Internal moral perspective is the behavioral aspect of authenticity and involves behavior consistent with espoused core values. Authentic leaders are true to themselves and do not please others to pursue their vested interests (Gardner & Coglisier, 2018).

In particular, Rakowska, Valdes-Conca and Juana-Espinosa (2018) found that public managers face the challenge of enhancing employee commitment, motivation, and satisfaction levels at work, particularly during change processes. In USA, Gatling, Kang, and Kim (2016) found that organizational commitment moderated the relationship between authentic leadership and employee turnover intention. They concluded that organizational commitment decreases turnover intention and that augmenting managers' authentic leadership is critical. Ghahroodi, Ghazali and Ghorban (2019) assessed authentic

leadership, employee commitment, work satisfaction, and intentions in turnover in the Malaysian hospitality industry and found a positive association between the variables. Yeboah-Appiagyei et al. (2018) studied authentic leadership and organizational commitment among tertiary institutions in Ghana. They found that there is a significant and positive relationship between emotional and social and emotional intelligence and authentic leadership. Regionally, Walumbwa, Avolio, and Aryee (2021) asserted that little empirical research had addressed Africa's unique leadership and management issues. This has denied African nations of tools to create effective leadership critical to driving economic performance. They surmised that the success of the Asian tigers highlighted the importance of leadership in developing and exploiting internal analytical capabilities to create a sustainable competitive advantage. They find this to be the untapped potential in Africa.

Quak (2020) revealed that the main challenges regarding PFM include the credibility of the budgets, overruns in expenditure, low mobilization of revenue, and public funds misuse. Therefore, the embezzlement of funds by public officers, inequalities arising in the redistribution of resources, and inadequate checks and balances necessitated reforms in the management of public resources (Society for International Development, 2018). The Kenyan government had in early 2000 identified a well-functional PFM system as a cornerstone of sustainable economic growth with the initial public management reforms covering the years between 2006 and 2011 (Mutai, Namusonge, & Sakwa, 2018). Nevertheless, Cheruiyot, Namusonge, and Sakwa (2017) posited that there were gaps in the PFMR implementation by the end of 2011. In addition, the changes in the 2010 Kenyan Constitution brought with it prospects of instituting reforms in the public finance management. The Kenyan Constitution advocates for fairness, accountability, fiscal

discipline, efficiency, and openness in raising and distributing public financial resources for improved service delivery and economic development. In addition, the enactment of the Public Finance Management Act 2012 and other PFM legislation broadened the scope and demand for PFM reforms. These issues formed the basis upon which the 2018-2022 PMFR strategy was formulated (The National Treasury, 2022; PFMR Strategy Plan, 2022). The PFMR strategy seeks to ensure fiscal efficiency and discipline in utilizing public finances, thus ensuring the availability of resources and that they are used in the best interest of the people of Kenya (Kenya National Audit Office, 2016).

Meanwhile, Mutinda (2021) indicates that some of the nation's ugliest corruption scandals continue to involve public funds under the management of institutions responsible for general financial management in Kenya. Similarly, employee morale at the same institutions remains low with constant accusations of tardiness, bureaucracy, lack of professionalism, and a seemingly unending image of a coat hanging on the coat hanger while the employee is out perambulating and carrying on their private businesses. Furthermore, PFMRs remain hampered by inefficient management of public resources, wrong prioritization of projects, and managerial inefficiencies (Mutinda, 2021). The sector is in dire need of leadership that could drive the successful implementation of reforms. Beh (2018) surmises that leadership is critical in advancing governance and leading change in government and concludes that effective leadership leads to fundamental reforms in the public sector.

Improvement of employee commitment to change initiatives may have a profound effect on the success of the Kenyan PFMR agencies' efforts. The authentic leadership framework is based on the premise that genuine leadership is related to the pattern of leader habits which

draws upon and promotes positive emotional capabilities and a favorable ethical environment. It urges a more famous internalized moral perspective, growing favorable self-advancement and commitment. This study explored a leader's internalized moral perspective to provide an in-depth understanding of how the work environment affects employees' attitudes and the precise leadership traits and styles that enhance employee commitment during their firm tenure. The results of the study will help to explain why an authentic leadership style is important for the ultimate attainment of employee commitment goals in firms.

Problem Statement

Public Management Financial Reforms implementing agencies in Kenya believe that employee commitment contributes to workforce stability and better service delivery hence improved performance (Mwangi, 2021). The PFM Report (2017) noted several challenges faced by the various agencies involved in implementing the PFM Act. These include a lack of financial management system at the county level; challenges in leadership whereby they are not knowledgeable in financial and people management; skills and structures available are inadequate, overworking of staff since there is a lack of appropriate staff, stoppage of disbursement of funds to guard against misuse, slow implementation of transition issues, and inadequate infrastructure. These challenges have hindered the effectiveness and efficiency of the PFM implementation and public resources management. Beh (2018) posited that in order to overcome the numerous and varying corporate and governmental crises, we need new leaders that are authentic and influence their employees to be morally upright and work toward the greater good for all and not just reforms and new laws. Authentic leadership is critical in advancing governance and leading successful reforms in government.

50 |

While exhaustive literature exists on leaders' internalized moral perspective and employee commitment, the first problem was for studies overlapping PFMRs in Kenya. Ouma (2018) focused on the effect of ethical leadership on employee commitment in transport sector parastatals in Kenya and found a positive relationship between the variables, while Obalola et al. (2018) found that corporate ethical values were significant determinants of organizational commitment among others. All these studies focused on diverse study areas and independent variables. Thus, empirical evidence measuring authentic leadership to employee commitment among PFMRs in Kenya was the first percolated problem.

The other research gap was in policies in Kenya regarding agencies implementing PFMRs in Kenya. This creates a gap as the study has to rely on other agencies such as Kenya Revenue Authority (KRA) and the National Treasury to gather information regarding the revenue performance reports on financial management in Kenya. The PFMR is published every five years in Kenya. Thus, there is a paucity of information regarding any current information on what the government public finance management (PFM) has done over the last five years since 2017 when the last one was published until 2022. Furthermore, good governance and efficient service delivery is achieved through the improvement of transparency, accountability, and efficient controls in the PFM programs. Managing the implementation of the reform programs requires harmonized and coordinated approach among cooperating partners supporting the reforms, thus necessitating the need for this study to examine how employees' commitment is influenced by authentic leadership in agencies implementing PFMRs in Kenya.

The management of the PFMR agencies is another research gap of the study, specifically the failure of professionalism by employees indicated by lackluster performance and high

corruption levels. This indicates slack in implementing the changes envisioned by the PFM Act of 2012. In addition, the demand for the modern-day workplace coupled with globalization has dramatically affected the need for leadership, particularly in the area of sturdier leader's internalized moral perspective and employee commitment. Employees deal with work-related stress and lack creativity and motivation, leading to lower commitment; thus, the firms' survival is now relatively uncertain. It is now of utmost importance for companies' growth and sustainability to focus on employees' commitment; therefore, it is necessary to measure such employee commitment to gauge the authenticity of leadership. Puls, Ludden, and Freemyer (2019) concluded that interpersonal and intrapersonal dimensions affected leaders, the workplace atmosphere, and employee commitment, while Hinojosa et al. (2019) encouraged future studies on the congruence between leader's internalized moral perspective and employee commitment. There was a need to carry out the current study to close the managerial gap in research in agencies implementing PFMRs in Kenya. Thus, to close the above gaps, this study sought to determine whether a leader's internalized moral perspective has any influence on employee commitment among agencies implementing PFMR in Kenya.

Objectives

The general objective of this study was to determine the influence of a leader's internalized moral perspective on employee commitment in agencies implementing PFMRs in Kenya.

Literature Review

Theoretical Review

This study was guided by two theories: authentic leadership theory and Social Exchange Theory.

Authenticity in the industry involves being tactfully genuine (Sharif & Scandura, 2018).

Authenticity is the concept on which the authentic leadership theory is based, and the authentic leadership style is based on authentic leadership theory (Otken & Cenkci, 2020). An assumption of authentic leadership theory is that when leaders engage in transparency so that they are blatant regarding their ideas and opinions, their followers are more likely to be satisfied with their jobs (Wang & Hsieh, 2019).

There are some criticisms of the model of authentic leadership. For example, as authenticity is heavily dependent upon the authentic leader's life story, it will likely be affected by their race, national origin, socio-economic status, and other factors (Zhang, Everett, Elkin & Cone, 2019). Moreover, the extent and effectiveness of a leader's authenticity are relative to the cultural, organizational, and situational context, so no singular interpretation of the theory is possible (Zhang et al., 2019). Zhang et al. (2019) also suggest that authentic leadership theory lacks validity in non-Western contexts such as China. However, as countries' economic growth occurs outside the United States, the construct can be used to form greater cross-cultural understanding and thus might lead to more applicability in non-Western countries.

Despite its criticisms, authentic leadership theory continues to be studied, measured, and considered a modern leadership theory. Authentic leadership theory consists of constructs such as transparency, informed decision-making or balanced processing, high ethics, and self-awareness - all of which may be instrumental in bringing about the type of ethical leader image that many organizations desire (Otken & Cenkci, 2020). It is in these that internalized moral perspective was chosen and explored further in this study.

Social exchange theory (SET) is among the most influential conceptual paradigms for understanding workplace behavior (Cropanzano & Mitchell, 2017). Social Exchange theory

supposes that social behavior results from an exchange process. According to Homans (1958/61), individuals take a relationship's benefits and subtract the cost to determine the relationship's value. This cost-benefit analysis is tempered by expectations or influenced by past experiences. The work relationships research indicates an expectation of reciprocity between the management and staff (Thomas & Gupta, 2021; Cook, Chesire, Rice & Najagawa, 2019; Blau, 2017). Employee commitment stems from the social exchange relationship between employees and organizations, a behavior developed while such exchange relationships are established. According to the authors, employee commitment can be taken as the employees' psychological attributes and feelings about establishing the relationship.

Social Exchange Theory has received criticism for presuming individuals make rational decisions and fails to capture emotions' power in interactions with others. The theory also undercuts the power of social structures and forces that shape perceptions of the world and experiences, shaping interactions with others. Other critics stated that in SET, many similar and overlapping constructs are used to operationalize initiating actions and target responses. Secondly, there is insufficient appreciation of the extent to which some of the constructs frequently employed in social exchange research are hedonically positive (for example, supervisor support, and helping). In contrast, others are hedonically negative (for example, abusive supervision, and incivility) (Fedor, Caldwell & Herold, 2016). The social exchange theory contributes to this study by explaining why employees who perceive an authentic leadership style in their supervisors develop a feeling of obligation to reciprocate with employee commitment and thus improve performance. This theory informs the dependent variable of employee commitment in this study.

Empirical Review

Liu et al. (2018) referred to internalized moral perspective as a leader's capacity to possess some form of self-regulation. They argued that authentic leaders are shepherded by values that help them be effective and efficient for themselves and their employees to promote a positive work environment where employees perform their duties without fear of making mistakes. Internalized moral perspective relates to a leader's self-control and self-regulation, anchored on his or her values, aspirations, and moral standards versus societal or organizational expectations and decision-making, consistent with personal values (Crawford et al., 2019). Iszatt-White et al. (2019) posited that internalized moral perspective and authentic leadership, in general, grew out of the need to influence leaders' ethical decision-making and moral behaviors in response to increased corporate scandals and malpractices. Moreover, Tapara (2021) characterized internalized moral perspective as how leaders utilize their qualities, morals, and convictions to direct their conduct regardless of the difficulties from any edge. Feng et al. (2018) described internalized moral perspective as authentic behavior founded on internal moral standards rather than leader behaviors based on external pressures. Authentic leaders focus on consistently acting per their deeply held beliefs and values, shepherded by sound moral precepts and without giving in to coercion or persuasion from societal pressures to act otherwise.

Akuffo and Kivipöld (2021) asserted in their study that internalized moral perspective was measured under the internal competence of authentic leadership. Internalized moral perspective predicts job satisfaction with people in the present job, pay, opportunities for promotion, supervision, and job in general (Ortiz, 2020). Ajiboye and Wasilu (2021) revealed that internalized moral perspective could not be overemphasized among employees if their commitment and task performance are

achieved, and organizational survival cum growth is realized and sustained. While these studies focused on internalized moral perspective as a whole, this current research reviewed it in three dimensions: integrity, self-regulation, and moral leadership.

Ghahroodi et al. (2019) found that when a leader is viewed as a role model within the organization, his or her followers are more likely to experience job satisfaction and employee loyalty, resulting in a decrease in intentions to leave the firm. Iqbal, Bhatti, and Zaheer (2018) indicated that the normative elements of the workplace, namely integrity, ethical principles, and group creativity, positively influenced employee commitment and ethical decision-making, resulting in enhanced organizational performance. Beeri, Dayan, Vigoda-Gadot, and Werner (2018) found that ethical leadership positively related to employees' awareness of the code of ethics and, more significantly, organizational commitment through ethical integrity. The findings also agree with those of Park and Blenkinsopp (2019), who researched the connection between ethics programs and ethical cultures, as well as the influence these connections have on misconduct, and discovered that ethical cultures entirely mediate the connection between ethics programs and misconduct.

Banks et al. (2016) found that internalized moral perspective strongly influenced a robust commitment to work. Internalized moral perspective could strongly impact employee commitment while Biong, Nygaard, and Silkoset's study of 2020 concluded that ethical values positively affect people's commitment to their work and thus increased performance. Internalized moral perspective was also discovered in Tijani and Okunbanjo's (2020) study to positively and significantly affect affective, normative, and continuance commitment. Kasa et al. (2020) found that authentic leadership's internalized moral

perspective factor substantially impacted teacher commitment.

Obalola, Aduloju, and Olowokudejo (2018) explored the impact of corporate ethical values on employee commitment in Nigeria and found that both dimensions of corporate ethical values (self-regulation and integrity) significantly predicted employee commitment, fully supporting the proposition that corporate ethical values would be significant determinants of employee commitment. Kumasey, Bawole, and Hossain (2017) revealed that regulation of oneself had a significant positive relationship with all three types of employee commitment among the study participants.

By adopting leadership styles that emphasize virtues and morality, leaders could promote the formation of affective commitment through respect for others and the manifestation of honesty (Demirtas & Akdogan, 2018). A longitudinal study conducted by Beeri et al. (2018) revealed that the ethics program had been quite effective with resultant widespread awareness of the ethical code, higher inclusivity of staff in ethical decision-making, and a robust ethical climate. Secondly, ethical leadership is positively related to employee awareness of the ethical code, higher inclusivity of staff in ethical decision-making, enhancement in ethical climate, more outstanding employee commitment, and better quality of work life.

In contrast, Alvesson and Einola (2019) viewed internalized moral perspective as a form of subjugation and dominance, saying that it is impossible to continuously express one's actual self and act appropriately due to the fluidity of social and cultural environments in which organizations work. Using qualitative empirical data, Herzog and Skubinn (2016) determined that ethical leadership with an internalized moral identity is connected with productively deviant workplace conduct when there are discrepancies between official and informal organizational hyper norms. In addition, the

current study's findings contrast with Jaradat et al. (2020), who revealed that the internalized moral perspective aspect occurred at a moderate level of practice. Anwar (2019) found that the moral aspect of paternalistic leadership has neither detrimental nor positive effects on employee engagement. The disparity in outcomes can be attributed to the two investigations' distinct cultural and occupational backgrounds. In paternalistic civilizations, a leader's kindness and authority sometimes overwhelm the leader's morality (Jackson, 2016).

Milic et al. (2017) found no direct relationship between the moral component of authentic leadership and employees' affective commitment. According to Yukl (2019), if a leader's principles and behaviors are consistent (i.e., moral standpoint), but most followers reject these values, then the leader's influence on follower commitment will be limited. Based on Yukl (2019), this may be the rationale for the observed outcome. In a transitional economy, leaders and employees do not share the same moral worldview; thus, morality is not the driving force of affective engagement.

While several studies have proved in one way or another with regard to whether that relationship leans towards a positive or negative relationship (Obalola et al., 2018; Kumasey, Bawole, and Hossain, 2017; Akuffo and Kivipöld, 2021; Iqbal, Bhatti, and Zaheer, 2018; Ajiboye and Wasilu, 2021; Milic et al., 2017; Yukl, 2019; Jaradat et al., 2020; Banks et al., 2016); Tijani and Okunbanjo, 2020; Kasa et al., 2020), it remains to be seen how employee commitment in PFMRs in Africa relates to the subject and in particular those operating in Kenya where the business environment, culture and practice may be different and whether that relationship exists is of notable significance.

Methodology

The study used positivist research philosophy. It guides this study as it allows the researcher to

observe social reality objectively. Furthermore, positivism allows for a causal explanation and predicts the relationship between variables using empirical methods. (Saunders et al., 2016). In this case, the dependent variable studied was employee commitment, thereby producing accurate generalizations by testing hypotheses (Bryman & Bell, 2014).

This study adopted a descriptive research design because it is the most appropriate as it reveals accurate information that allows for inferences through hypothesis testing. This approach was favored because it explains what is in existence and, in turn, assists in revealing new realities and meanings, thus broadening the scope of the phenomenon under study (Creswell, 2014). This was the most appropriate design since the study answered the 'what?', 'who?', 'when?' and 'how?' of the leader's internalized moral perspective in generating an employee commitment for Kenyan PFMRs. Further, the main characteristic of descriptive research is that the researcher does not have control over the variables as he/she describes what has happened and what is happening. In this research, the researcher described the result based on the feedback from the closed-ended questionnaire from the respondents, which was voluntary and anonymous, obtained using the cross-sectional technique. The study was guided by the following hypotheses that sought to determine whether a leader's internalized moral perspective influences employee commitment in agencies implementing PFMRs in Kenya

H₀₁: There is no significant influence of a leader's internalized moral perspective on employee commitment among managers in agencies implementing PFMRs in Kenya.

The study's target population consisted of the managerial employees of the three (National Treasury departments, Kenya Revenue Authority, and Commission of Revenue Allocation) implementing agencies represented on the income side of the PFMRs secretariat;

there are 747 managerial employees from the organizations (The Strategy for Public Financial Management Reforms in Kenya 2013 – 2018). In this study, the sampling frame was derived from the three implementing agencies responsible for Kenya's collection, management, and distribution of revenues. The justification for the implementing agencies is that they are the key custodians and critical members in implementing the PFMRs in Kenya. The units of observation are entry-level, middle-level, and top managers in the three institutions. This study adopted a simple random sampling technique like Ouma (2018). Simple random was employed to avoid biases in selecting the

respondents who were present at the time of data collection (Gravetter & Forzano, 2011).

The study selected Yamane's (1967) formula for calculating sample size for significant populations since the study population had an actual population size and because the formula allows for the adjustment of definite populations to obtain a smaller but representative sample. This is because a particular sample size delivers proportionally more information about a small population than a big one. Thus, the sample size of the study was 260 respondents as shown below.

Yamane's (1967) formula as given:

$$n = \frac{N}{1 + N * (e^2)} \dots \dots \dots 1$$

Where: N = target (total) population (747), n = desired sample size, and e= the acceptable sampling error.

The formula is suitable because it assumes a normal distribution and is appropriate when a population's behavior is unknown. A 95% confidence level and a p< 0.05 will be adopted as suitable for social science (Yamane, 1967). The substituted values for the determination of the sample size were as shown below:

$$N=747 / (1+747) * (0.05^2) = 260$$

The study sought to collect primary data using a structured online questionnaire as it was easier to administer during Coronavirus Disease (COVID) and met the set government restrictions. Locked to ensure full participation, executing questionnaires ensures that the participants answer the predetermined customized question and cover the prescribed themes while still ensuring the interviews are open. The online questionnaire was drawn from the theoretical and conceptual frameworks of the study and adapted items from the Authentic Leadership Questionnaire (ALQ) (Avolio et al., 2018), Organizational Commitment Questionnaire (Mowday et al., 2013), and the

Trust Survey Organizational Citizenship Behavior Questionnaire (Fox, Spector, Goh, Bruusema & Kessler, 2012).

The pilot study targeted 26 managers from the sample population, that is, 10% of the sample of 260. Risk Based audit team was used as a sample as they share similar characteristics with the sample frame of mid-level management. The respondents used for the pilot study did not participate in the primary data collection of the study.

Reliability was tested using Cronbach's Alpha test (Sekaran & Bougie, 2016). This study had 92 questions with an overall Cronbach Alpha value of 0.984, which showed that, in general, the questionnaire had an excellent reliability score of above 0.9 as noted by George and Mallery (2010). Face validity revealed that the questions were direct and easy to understand, the content was straightforward, and the questionnaire was simple. Content validity was performed to determine the questions' relevance based on the study's objective and the researcher involved the subject matter experts (SMEs) in evaluating the questionnaire and giving feedback. Construct validity was done using Pearsons's correlation coefficient and the results

showed that Internalized moral perspective was positively and significantly correlated.

Data was collected through an online survey method, in adherence to covid-19 pandemic safety measures instituted by the government, and was used and dispatched through bulk email. The researcher engaged a research assistant to aid in the questionnaire's coding. The researcher made follow-up calls to various contacts to help push the response rate, sent reminder emails, and forwarded the questionnaire to personal emails, and WhatsApp accounts upon request. The researcher observed ethical considerations such as confidentiality, permission from relevant authorities, and respondents' consent. Respondents were

recruited on a voluntary basis and were instructed to submit the questionnaires anonymously without inscribing their names or revealing their identity or their organization.

Descriptive statistics were employed to summarize the data and included means and standard deviations, frequencies, and percentages. Inferential statistics namely correlation analysis and multiple binary regression were used. A significance value of $p \leq .05$ was set by the study to depict a significant relationship between the dependent and independent variables.

The summary for hypothesis testing is shown in Table 1 below.

Table 1: Hypothesis Testing

Objectives	Hypothesis	Model	Type of Analysis	Interpretation of Results
To determine the influence of a leader's internalized moral perspective on employee commitment among managers in agencies implementing PFMRs in Kenya	There is no significant influence of a leader's internalized moral perspective on employee commitment among managers in agencies implementing PFMRs in Kenya	$Y_i = \beta_0 + \beta_2 X_2 + \sum_n^i \beta_i Z_i + \epsilon_i$	Y is Employee Commitment, $X_1 =$ Internalized Moral Perspective, β_i Represents the coefficients for the control variables. β_2 is the coefficient for Internalized Moral Perspective	Multiple Linear Regression. Accept if $p \leq .05$, else Reject

(Source: Researcher 2022)

The study considered the following assumptions which are necessary for regression analysis to be successful: principal component analysis, normality tests, multicollinearity, and

heteroscedasticity. The principal component analysis was accomplished by transforming the original variables into a new set of variables, the principal components (PCs), which are

uncorrelated and ordered so that the first few variables maintain most of the original variables' variance. The normality test was carried out using the Shapiro-Wilk test whereby the decision rule is that values less than 0.05 indicate non-normality in distribution, and values greater than 0.05 implies normal distribution. Variance inflation factor (VIF) was used to test for the presence of multicollinearity and values greater than 10 in the VIF show multicollinearity (Lin, 2006). Breusch-Pagan-

Godfery test was carried out to determine the presence of heteroscedasticity. Gujarati (2003) posited that if P-value is less than 0.05, heteroscedasticity is deemed present since the null hypothesis of homoscedasticity is rejected.

Results And Discussion

Validity and Reliability

Cronbach's Alpha was used to test for the reliability of the study.

Table 2: Reliability of Leaders' Internalized Moral Perspective

Variables	No. of items	Cronbach's Alpha	AVE	Verdict	Item removed
Leaders' Internalized Moral Perspective	20	.951>.9	0.677	Excellent	0

Leader's internalized moral perspective as the independent variable had a Cronbach Alpha value of .951 (>.7) and AVE of 0.677>0.5 with 20 questions. This means that all the questions had an excellent reliability and validity.

6.2 Descriptive Analysis

Table 3: Descriptive Statistics for Leader's Internalized Moral Perspective

Statement	N	Mean	SD	Skewness	Kurtosis
My leaders' actions reflect their core values	252	3.67	1.066	-.771	.087
My Leader is not controlled by group pressure	252	3.49	1.219	-.538	-.754
A high and internal moral compass guides my Leader	252	3.55	1.181	-.680	-.381
My Leader is very vocal and firm on where they stand on issues	252	3.76	1.082	-.923	.189
My Leader takes responsibility and accountability for actions without blaming others	252	3.37	1.346	-.481	-.996
My Leader follows through his words with actions	252	3.68	1.145	-.759	-.300
My Leader has a record of success	252	3.61	1.250	-.749	-.434
My Leader embodies the organizational values	252	3.69	1.144	-.780	-.095
My Leader's skills and aptitudes match his responsibilities	252	3.62	1.213	-.746	-.449

My Leader is even-tempered and never shouts or loses his temper	252	3.36	1.315	-.500	-.870
My Leader admits to making mistakes	252	3.21	1.303	-.328	-1.025
My Leader knows what is important to him/her and knows where he/she stands	252	3.71	1.067	-1.085	.842
My Leader is fair and just	252	3.45	1.228	-.618	-.619
My Leader speaks and acts truthfully	252	3.59	1.172	-.625	-.529
My Leader speaks against immoral behavior	252	3.77	1.012	-1.027	.871
My Leader demonstrates courage when going against immoral practices	252	3.69	1.144	-.764	-.163
I wish to emulate how my manager behaves, communicates, and operates	252	3.40	1.321	-.584	-.849

The descriptive statistics for Internalized Moral Perspective, which was the independent variable, showed that the mean value ranged from 3.21 to 3.76 while the standard deviation ranged from 1.012 to 1.346. Since most of the means were above 3.0, the respondents agreed with the questions on Internalized Moral Perspective. On the skewness, all the values were negatively skewed (from -.481 to -1.085). Further, the Kurtosis shows all the values were

negatively skewed (from -.087 to 1.025), and the standard error of both skewness and Kurtosis was small (<.5). The skewness and the Kurtosis were within the range of -2 to +2; hence the distribution of the data was normal. The descriptive shows that all the independent variable values were normally distributed and ranked as 'agreed.'

Factor Analysis

Table 4: KMO an Bartlett’s Test of the Leader’s Internalized Moral Perspective

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.952
	Approx. Chi-Square	4174.162
Bartlett's Test of Sphericity	df	171
	Sig.	.000

The KMO test of sampling adequacy was 0.952 with significant Bartlett’s test of Sphericity presented as chi-square result, $X^2 (171) = 4174.162$. This shows that Leader’s Internalized

Moral Perspective as the independent variable of the study was adequate for extraction since the KMO measure was greater than 0.6 and Bartlett's test was significant ($p < .05$).

Table 5: Total Variance Explained and Component Matrix Extracted

	Internalized Moral perspective
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		1
C1	My Leader's actions reflect their core values	.796
C2	My Leader is not controlled by group pressure	.825
C3	A high and internal moral compass guides my Leader	.869
C4	My Leader is very vocal and firm on where they stand on issues	.727
C5	My Leader takes responsibility and accountability for actions without blaming others	.862
C6	My Leader follows through his words with actions	.807
C7	My Leader has a record of success	.870
C8	My Leader embodies the organizational values	.856
C9	My Leader's skills and aptitudes match his responsibilities	.829
C11	My Leader admits to making mistakes	.824
C12	My Leader knows what is important to him/her and knows where he/she stands	.790
C13	My Leader is fair and just	.835
C14	My Leader speaks and acts truthfully	.858
C15	My Leader speaks against immoral behavior	.736
C16	My Leader demonstrates courage when going against immoral practices	.840
Total Variance Explained;		
1 component, Total (10.153), % of variance (67.690)		
Extraction Method: Principal Component Analysis.		
a. 1 component extracted.		

The ProMax with Kaiser normalization as the rotation showed that only one component was extracted with a cumulative variance of 67.690%. The rotation sums of squared loading were >1, similar to Eigenvalue, which shows the component extracted was strong. The component extracted was internalized moral perspective. As shown in Table 5, all questions had strong loading of >.7. Only one question was removed from the model due to higher loading of >1; C10 'My leader is even-tempered

and never shouts or loses his temper.' The rest of the questions were retained for analysis.

Correlation Analysis

Table 6: Correlation Analysis for Leaders' Internalized Moral Perspective and Employee Commitment

			Employee commitment
Pearson	Internalized Moral Perspective	Correlation Coefficient	.753**
		Sig. (2-tailed)	.000
		N	231

** . Correlation is significant at the 0.01 level (2-tailed).

As shown in Table 4, the relationship between the two was statistically significant; $r(231) = .753, p < .05$. This shows that the relation was strong ($>.5$) but not with a higher level of multi-correlation ($<.8$).

Regression Analysis

The hypothesis for the study was:

H₀₁: There is no significant influence of leader's internalized moral perspective on employee commitment among managers in agencies implementing PFMRs in Kenya

The diagnostic tests were conducted before hypothesis testing was done. The diagnostic results showed that data was linearly distributed along the best line of fit, the variables were not multicollinearated, they were no outliers, and the correlation between the independent and dependent variables was strong but not highly correlated. Further, the binary regression model fitted since the Omnibus test of the model coefficient was significant ($p < .001$) and the Hosmer and Lemeshow Test were not significant ($p > .001$).

Table 7: Classification of influence of Internalized Moral Perspective on Employee Commitment

Classification Table ^{a,b}				Classification Table ^a					
Observed	Predicted			Observed	Predicted				
	Employee commitment	Disagree	Agree		Employee commitment	Disagree	Agree		
			Percentage Correct				Percentage Correct		
Step 0	Employee commitment	10	88	0	Step 1	Employee commitment	168	20	77.3
		20	156	100				210	146
	Overall Percentage			63.9		Overall Percentage			87.7
a. Constant is included in the model.				a. The cut value is .500					
b. The cut value is .500									

The Binary logit regression model was used to answer the study hypothesis. Table 7 shows the results of the classification outcome at the beginning and at the full model. The classification outcome at the beginning of the model shows that 63.9% of individuals were

classified using the null model (Internalized Moral Perspective had no significant effect on employee commitment). 87.7% were correctly classified on the full model, which greatly improved.

Table 8: Model Summary and HL Test on Influence of Internalized Moral Perspective on Employee Commitment

Model Summary				Hosmer and Lemeshow Test			
Step	-2 likelihood	Log Cox & Snell R Square	Nagelkerke R Square	Step	Chi-square	df	Sig.
1	133.239 ^a	.533	.731	1	26.681	8	.061
a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.							

The Omnibus test of the model coefficient shows Binary logit regression model was significant with Chi-square $\chi^2 (1) = 133.239$, $p < .001$, and the model summary result show the Nagelkerke R square of .731 (equivalent to R^2 on the linear regression model). This shows on the full model; 73.1% of employee commitment among managers in agencies implementing

PFMRs in Kenya is attributed to Internalized Moral Perspective while the remaining 26.9% can be attributed to other factors not included in the study and the error term. The Hosmer and Lemeshow (HL) Test indicated a good fit ($\chi^2 (8) = 26.681$, $p > .001$) which shows the binary regression model was fit to test the model.

Table 9: Binary Regression Model on Influence of Internalized Moral Perspective on Employee Commitment

Variables in the Equation									
		B	SE.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	Internalized Moral Perspective	3.387	.431	61.772	1	.000	29.584	12.712	68.849
	Constant	-11.277	1.524	54.765	1	.000	.000		

a. variable (s) entered on step 1: Internalized Moral Perspective.

Further, the variables in the equation show the interaction of the Leader's Internalized Moral Perspective as an independent variable was significant ($\beta = 3.387$, Wald = 61.772, $p < .05$). This shows a unit increase in the Leader's Internalized Moral Perspective in agencies implementing PFMRs in Kenya increased likelihood of employee commitment by 3.387 (Exp 29.584). Results from the analysis show that Nagelkerke R-squared (R^2) for model one was .731, implying that 73.1% of employee commitment among managers in agencies implementing PFMRs in Kenya is attributed to the leader's internalized moral perspective. Further, the variables in the equation show that the interaction of the leader's internalized moral perspective ($p < .05$) was significant. Therefore, from this, the null hypothesis of the study was rejected since there is a significant influence of a leader's internalized moral perspective on employee commitment among managers in agencies implementing PFMRs in Kenya.

Discussion

The study revealed that a leader's internalized moral stance influences employee commitment in organizations implementing PFMRs. These findings support Banks et al. (2016) who found that internalized moral perspective strongly influenced a robust commitment to work. Akuffo and Kivipõld (2021) asserted in their study that Internalized Moral Perspective was measured under the internal competence of authentic leadership. Internalized moral perspective was also discovered in Tijani and Okunbanjo's (2020) study to positively and significantly affect affective, normative, and continuance commitment. It is also consistent with Bahzar's (2019) findings that employee commitment increased when leaders exercised authentic leadership and its elements, including an internalized moral stance.

The findings contribute to the body of knowledge of leaders' internalized moral perspective and employee commitment of

PFMR implementing agencies. Out of all the literature reviewed, the researcher did not come across numerous studies that focused on leaders' internalized moral perspective and employee commitment of PFMR implementing agencies in the Kenyan context.

Conclusion/Implications To Policy, Practice/Future Directions

Conclusions

The objective of this study was to investigate the influence of a leader's internalized moral perspective on employee commitment in agencies implementing PFMRs in Kenya. It was established that a leader's internalized moral perspective influences employee commitment in agencies implementing PFMRs in Kenya. Nagelkerke R-squared (R^2) for model one was .731, implying that 73.1% of employee commitment among managers in agencies implementing PFMRs in Kenya is attributed to the leader's internalized moral perspective. This reveals that a leader's internalized moral perspective positively impacts the employee's commitment in such an environment, and the employees are willing to participate and cooperate with their leaders due to the conducive and supportive environment.

Implications to Policy, Practice

Based on these findings, it is recommended that PFMR agencies leaders should regulate their activities to do what is right and wrong. Therefore, the leaders' primary focus should be on delivering short-term and long-term results since the organization can fulfill their desire and that of the employees through achieving goals and objectives. It is recommended that leaders take responsibility and accountability for their actions, whether positive or negative, and admit to their mistakes. There will be a fair and just environment, and employees will be committed to the organization. The findings will inform principal secretaries and the public finance management sector on enhancing employee

commitment, helping retain committed employees in the sector, ensuring change happens when it is due, and ensuring that the organizations retain the right staff committed to their jobs. This study's findings will inform the public sector's makers on enhancing employee commitment to policy changes and developing policies that entrench employee commitment to effective service delivery.

Future Directions

The study examined the influence of authentic leadership on the employee commitment of select agencies implementing PFMRs in Kenya. However, the study was limited to the scope of the income side of the implementing agencies. The study also collapsed the departments under the Ministry of Finance into one umbrella body. Consequently, the study recommends extending the study to other government agencies to understand better the influence of authentic leadership on employee commitment of agencies and clustering the 19 agencies represented in the secretariat. Secondly, the study targeted all employees of the agencies. While it is true that authentic leadership affects all employees, top management would also give a clear view of the challenges they face in managing the firms. This would enrich the study findings concerning the challenges faced by top management and how it affects overall employee commitment. Accordingly, the study recommends the inclusion of other moderating variables, such as job satisfaction and work environment, in future authentic leadership research. Future studies could also delve more profoundly into other dependent variables such as task performance, organizational citizenship behavior, and employee engagement.

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